

"Cigarette" is defined in the Cigarette Tax Act as "[a]ny roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, and the wrapper or cover of which is made of paper or any other substance or material except tobacco." 35 ILCS 130/1 (1996 State Bar Edition). (This is a GIL.)

December 8, 1998

Dear Mr. Xxxxx:

This letter is in response to your letter dated July 9, 1998. We regret the delay in our response. The nature of your letter and the information you have provided require that we respond with a General Information Letter which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

COMPANY now carries NAME cigarettes, a non-tobacco product, in packs of 20 sticks each. I request that you send a letter or other information informing me as to whether we must stamp this product with tobacco stamps. We currently purchase and stamp with your state's cigarette tax stamp. I want to ensure that we are following your state laws accurately.

Under the Cigarette Tax Act, 35 ILCS 130/1 *et seq.* (1996 State Bar Edition), a tax is imposed upon any person engaged in business as a retailer of cigarettes in Illinois. Distributors are required to collect the tax from retailers at or before the time of sale, affix revenue tax stamps to each original package of cigarettes, and remit the tax collected from retailers to the Department. 35 ILCS 130/2 (1996 State Bar Edition). "Cigarette" is defined in the Cigarette Tax Act as "[a]ny roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, and the wrapper or cover of which is made of paper or any other substance or material except tobacco." 35 ILCS 130/1 (1996 State Bar Edition). Any roll for smoking that otherwise meets the definition of "cigarette" but is not made wholly or in part of tobacco would generally not be considered a cigarette under the Cigarette Tax Act.

I hope this information is helpful. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte  
Associate Counsel

GR:msk  
Enc.